

Amendments to the Specification:

Please insert the following heading before the paragraph beginning at page 1, line 3, which starts with "This invention relates to":

--BACKGROUND OF THE INVENTION--

Please insert the following heading before the paragraph beginning at page 3, line 10, which starts with "The present invention provides":

--BRIEF SUMMARY OF THE INVENTION--

Please insert the following heading before the paragraph beginning at page 4, line 15, which starts with "The invention will now be described":

--DETAILED DESCRIPTION OF THE INVENTION--

Please replace the paragraph beginning at page 6, line 6, with the following amended paragraph:

--The semiconductor device of the invention is such as to promote thermal dissipation from an active semiconductor device to the substrate of an SOI structure using an etched trench filled with polycrystalline ~~silicone~~ silicon. Moreover, the integrity of the dielectric lining of the trench (which is necessary for electrical isolation) is maintained, without the need for any extra processing steps over and above those required for the electrical function. Controlling the depth of the trench penetrates into the SOI substrate, and thereby controlling the trench/SOI substrate surface area, influences thermal dissipation.--